Planning Inspectorate

Appeal Decision

Site Visit made on 13 August 2026

by M Madge Dip TP MA MRTPI

an Inspector appointed by the Secretary of State

Decision date: 17th November 2026

Appeal Ref: APP/E0345/L/25/3370245

[redacted]

- The appeal is made under The Planning Act 2008 Section 218 and Regulations 117 and 118 of the Community Infrastructure Levy Regulations 2010 (as amended) ("the CIL 2010").
- The appeal is made by [redacted] against a Demand Notice ("DN") issued by the Collecting Authority, Reading Borough Council ("CA").
- The relevant planning permission to which the Community Infrastructure Levy ("CIL") relates is Council reference [redacted]
- The description of the development granted planning permission is [redacted]
- A Liability Notice (LN) was served on 12 May 2025. The total amount of CIL payable is [redacted]
- A DN was issued on 19 June 2025. A total surcharge of [redacted] was imposed for failure to submit a commencement notice. Late payment interest of [redacted] is imposed. The total amount payable is [redacted]
- The intended or deemed commencement date given in the DN is 2 June 2025.

Decision

1. The appeal is dismissed.

Preliminary Matters

2. All references to 'regulations' relate to the CIL 2010.

3. The relevant planning permission runs with the land. The person applying for planning permission need not therefore be the person accepting CIL liability or seeking an exemption. However, having regard to regulation 42A, the person applying for an extension exemption would have to: (a) own a material interest in the main dwelling and (b) occupy the main dwelling as their sole or main residence. The eligibility to apply for an extension exemption under regulation 42A is not a determinative issue relevant to this appeal.

Reasons

4. The appeal is brought under regulations 117(1)(a), 117(1)(b) and 118. The appellant contends that the breach giving rise to the surcharge did not occur, the LN served by the CA did not contain the required information and is therefore procedurally deficient, and that the CA specified an incorrect commencement date in the DN.

Regulation 117(1)(a): Surcharges

5. The CA has imposed surcharges in relation to the failure to submit a commencement notice. Regulation 67(1) states that a commencement notice (CN) must be submitted to the CA no later than the day before the day on which the chargeable development is to be commenced.

6. The appellants' email dated 26 June 2025 to the CA had a CN attached to it. Unfortunately, that CN states the development commenced on 2 June 2025. The CN was therefore submitted after the development had commenced contrary to the provisions of regulation 67(1).

Regulation 117(1)(b): Liability Notice

7. There is no dispute that the CA served an LN and the appeal on this ground is that the LN issued contained insufficient information to allow the appellant to fully understand the implications of late payment and the broader structure of instalments. The appellants direct me to: *"Recent case law and tribunal precedents"* that indicate demand notices should *"include either a direct link to or a clear explanation of the instalment scheme and conditions, or reference to the relevant regulations or guidance where the liable party can obtain full details…"*. No case law or tribunal precedents have been provided.

8. Regulation 70(7) states that the CIL amount is payable in full at the end of 60 days beginning with the intended commencement date. However, regulation 65(2) sets out what an LN shall include and regulation 65(2)(da) requires that a copy of the CA's current instalment policy be included where the chargeable amount may be paid by way of instalments. From the appellants' submissions, it appears there is latitude on the inclusion of the CA's instalment policy as part of the LN, providing it contains sufficient information so as not to prejudice the liable party.

9. The LN confirms that the chargeable amount can be paid in two instalments, *"50% of the levy 60 days from commencement; 50% of the levy 120 days from commencement."* The LN does not include a copy of the CA's instalment policy and there is nothing to indicate that it was sent as a separate document. However, what the instalments are and when they need to be paid are clearly set out in the LN. It also includes confirmation that failure to submit a commencement notice will result in the imposition of a surcharge, the loss of the ability to pay in instalments and the loss of any reliefs or exemptions.

10. In my judgement, the LN contains all the necessary information to enable the recipient to understand what is required of them, the consequences of not submitting relevant forms and/or not making the instalment payments. Furthermore, if the recipient still had queries, it provides direction as to where to find further guidance and assistance. The recipient has not therefore been prejudiced by the CA's instalment policy being omitted from the LN.

Regulation 118: Deemed Commencement

11. Regulation 69(2)(d) of the CIL 2010 requires a DN to state the *"intended commencement date"* or, where the collecting authority has determined a deemed commencement date, *"the deemed commencement date"*. This appeal concerns the deemed commencement date of 2 June 2022 specified in the DN dated 19 June 2025.

12. First, it is helpful to establish whether the development granted by the relevant planning permission has begun. The relevant planning permission, [redacted], was granted on 24 September 2024 and is the subject of five conditions. Two of the conditions imposed, numbers 4 and 5, require the local planning authority's prior approval of additional matters before the development can commence. As these relate to necessary investigative works and mitigation schemes to ensure

the development, once it is commenced, does not adversely affect protected species or the historic environment they are, in my judgement, true pre-commencement conditions. Any development carried out in advance of conditions 4 and 5 being discharged would be unauthorised. Such unauthorised development may not therefore be that granted by the relevant permission.

13. At my request, the appellant and the Council have confirmed that the details required by conditions 4 and 5 were provided to the Council. I have also been provided with copies of two letters, dated 29 and 30 May 2025, confirming that the relevant details were approved, as far as practicable. For this reason, I am satisfied that a lawful start could be made on the relevant planning permission from 30 May 2025.

14. The relevant planning permission describes the development as front, side and rear extensions, front porch addition and part first floor extension. The CA has provided undated photographs showing operations being carried out; the pitched roof and part of the front wall have been removed. Having regard to section 56(4) of the Town and Country Planning Act 1990 as amended (the 1990 Act) and regulation 7 the works shown in the photographs are material operations that show the development granted by the relevant planning permission has begun. That the local planning authority subsequently found the relevant planning permission could no longer be implemented due to the main dwelling having been demolished does not change that fact.

15. The appellants own evidence confirms the development began on 2 June 2025 and there is nothing before me to show their evidence is wrong. I therefore find the deemed commencement date specified in the DN to be correct.

Other matters

16. Section 73 of the 1990 Act provides for the same development without complying with conditions previously imposed. The operative part of [redacted] in essence provides for extensions and alterations to an existing dwelling. Once the main dwelling was demolished, the extensions and alterations could no longer be lawfully carried out. Section 73 of the 1990 Act is not applicable in this case and a further planning permission for a replacement dwelling would be necessary. I understand such a planning permission has now been granted.

17. CIL allows funds to be raised from new development. There will however be no new development arising from the relevant planning permission as it has been lost. Whether CIL continues to be collected in such circumstances is a matter for the CA.

Overall Conclusion

18. For the reasons given above I conclude the appeals under regulations 117(1)(a), 117(1)(b) and 118 shall not succeed.

M Madge

INSPECTOR